UNITED STATES BANKRUPTCY COURT DISTRICT OF MINNESOTA FOURTH DIVISION

In re:)	
)	Chapter 13
DALE DORSIE BATSELL,)	
)	Case No. BKY 04-44429
Debtor.)	

OBJECTIONS OF THE UNITED STATES OF AMERICA TO THE CONFIRMATION OF THE DEBTOR'S CHAPTER 13 PLAN AND MOTION TO DISMISS

THE UNITED STATES OF AMERICA, Internal Revenue Service ("IRS"), by and through its attorneys, Thomas B. Heffelfinger, United States Attorney for the District of Minnesota and Roylene A. Champeaux, Assistant United States Attorney, submits the following objections to the Confirmation of Chapter 13 Plan proposed by this debtor and Motion to Dismiss:

- 1. The confirmation hearing is scheduled for October 7, 2004, at 10:30 a.m. at U.S. Bankruptcy Court, U.S. Courthouse, Courtroom 7 West, 300 South Fourth Street, Minneapolis, Minnesota 55415.
- 2. The Court has jurisdiction over these objections and Motion to Dismiss pursuant to 28 U.S.C. §§ 157 and 1334, Fed. R. Bankr. P. 5005 and Loc. R. Bankr. P. (D. Minn.) 1070-1. This is a core proceeding. The petition commencing this Chapter 13 case was filed August 9, 2004. This case is now pending in this Court.
- 3. These objections and Motion to Dismiss arise under 11 U.S.C. §§ 1322(a)(2); 1325(a)(6); and 1307(c) and Fed. R. Bankr. P. 3015. These objections and Motion to Dismiss are filed under

- Fed. R. Bankr. P. 9013 and 9014 and Loc. R. Bankr. P. (D. Minn.) 3015-3, 3020-1 and 3020-3.
- 4. The United States, IRS, has an unsecured priority claim of \$23,103.80 and an unsecured general claim of \$18,476.06 against this debtor. The total claim is \$41,579.86, as set forth in the filed Proof of Claim of the IRS, a copy of which is attached hereto as Exhibit A.
- 5. The IRS may have additional unsecured general and priority claims due from this debtor, but they are undetermined because the debtor has not filed federal income tax returns for the years 1998, 1999, 2000, 2001, 2002 and 2003 as explained in the Affidavit of Linda Ganyo, which is attached as Exhibit B.
- 6. The Plan provides for the full payment of claims entitled to priority under 11 U.S.C. § 507; however, the Plan merely estimates the amount owed to the IRS as \$1.00 and proposes to pay \$1.00. While the Plan provides that the trustee will pay the amounts actually owed as priority claims, the actual amount of the priority claim of the IRS cannot be determined until this debtor files his federal tax returns for the years 2001, 2002 and 2003.
- 7. Without a determination of the actual amount of the priority claim of the IRS, the feasibility of the debtor's Plan cannot be determined in accordance with 11 U.S.C. § 1325(a)(6).
- 8. The Plan is not feasible and does not comply with 11 U.S.C. \$ 1325(a)(6) in that the debtor will not be able to make

all of the payments under the Plan and comply with the Plan as the Plan is grossly underfunded.

9. Failure of the debtor's Plan to provide for full payment of the allowed priority tax claim of the IRS is grounds for dismissal of the case pursuant to 11 U.S.C. § 1307(c).

WHEREFORE, for the foregoing reasons, the United States prays that the Chapter 13 Plan filed by this debtor be denied confirmation and that the case be dismissed pursuant to 11 U.S.C. § 1307(c).

Date: September 27, 2004

THOMAS B. HEFFELFINGER United States Attorney

/e/ Roylene A. Champeaux
By: ROYLENE A. CHAMPEAUX
Assistant United States Attorney
Attorney ID Number 154805
600 U.S. Courthouse
300 South Fourth Street
Minneapolis, MN 55415
(612) 664-5685

Attorneys for the United States of America, IRS

DATED STATES BANKRUPTCY COURT	LOUIS DAO (OLUCIS	1 FORTH 10/(04/04/		·		
DALE DORSIE BATSELL O4-44.429 Name of Creditor (The person or other entity to whom the debtor owes long of the control of the same of th	UNITED STATES B	SANKRUPTCY COURT	DISTRICT OF MINNESOTA	PROOF OF CLAIM		
Account or other marker by which creditor #800B475 Check box if you have never received any notices from the barrows it is you by the court.		LE DORSIE BATSELL				
Department of the Treasury - Internal Revenue Service				Personal St.		
Attach copy of statement giving particulars Attach copy of statement giving particulars		e person or other entity to whom the debtor owes	anyone else has filed a proof of	SEP 21 2004		
Name and address where notices should be sent:	Department of t	he Treasury - Internal Revenue Service	Attach copy of statement giving			
Secured Calain. Check this box if claim is secured or ended to priority, also complete liem? 5 or 7 below. Secured Calain. Check this box if you relaim is secured or ended to property or sight of earlier. Secured Calain. Check this box if your claim is secured by collateral (including a right) of secure) Other Check this box if you relaim is secured by collateral. Secured Nonpriority Claim \$ 18,476,06 Check this box if your claim is excured or ended to property securing it, or 16) note or part of your claim. Secured Security spource is not your claim. Secured Security spource. Security spource	Internal Revenue	s Service	Check box if you have never			
Telephone number: (651) 312-7987 Creditor #:8008475 Account or other number by which creditor identifies debtor: see attachment Goods sold Services performed Personal injury/wrongful death Taxes Check here replaces fithis claim amends a previously filed claim, dated: Retiree benefits as defined in 11 U.S.C. J. 1114(a) Wages, salaries, and compensation (fill out below) Wages, salaries, and compensation (fill out below) Wages, salaries, and compensation for services performed Wages, salaries, and compensation for services performed Solaries Goods food Gate Goods food Gate Gate Goods food Gate Gate Goods food Gate Gate Goods food Gate Gate Gate Gate Goods food Gate Ga	316 North Robe Stop 5700STP	rt Street	bankruptcy court in this case.	(2)		
Basis for Claim Goods sold George performed Wages, salaries, and compensation (fill out below) Last four digits of SS #: Uppard compensation (fill out below) Last four digits of SS #: Uppard compensation (fill out below) Last four digits of SS #: Uppard compensation (fill out below) Last four digits of SS #: Uppard compensation for services performed from to (date) Gate) Gate			from the address on the envelope	THIS SPACE IS FOR COURT USE ONLY		
Basis for Claim Goods sold George performed Wages, salaries, and compensation (fill out below) Last four digits of SS #: Uppard compensation (fill out below) Last four digits of SS #: Uppard compensation (fill out below) Last four digits of SS #: Uppard compensation (fill out below) Last four digits of SS #: Uppard compensation for services performed from to (date) Gate) Gate	Account or other num	ber by which creditor identifies debtor:	Check here replaces			
Goods sold Services performed Money loaned Personal injury/wrongful death Taxes Other Date debt was incurred: 2. Date debt was incurred: See attachment 4. Total Amount of Claim at Time Case Filed: \$ If all or part of your claim is secured or entitled to priority, also complete lien: 5 or 7 below. If all or part of your claim is secured or entitled to priority, also complete lien: 5 or 7 below. If all or part of your claim is secured or entitled to priority, also complete lien: 5 or 7 below. Check this box if your claim is secured by collateral (including a right of settoff). Brief Description of Collateral: Real Estate Motor Vehicle Other Value of Collateral: \$ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ Check this box if a) there is no collateral or hien securing your claim; or by your claim is entitled to priority. Check this box if a) there is no collateral or hien securing your claim, or by your claim is entitled to priority. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. S. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making power of automatics, contracts, court judgments, mortages, security agreements, and evidence of perfection of lien. Do NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. Date Sign and priorit the name and title, if any, of the creditor or other person suthfuzed to file file. Sign and priorit the name and title, if any, of the creditor or other person suthfuzed to file.	see a	attachment		filed claim, dated:		
Services performed Money loaned Wages, salaries, and compensation (fill out below) Last four digits of SS # Unpaid compensation for services performed from to (date)	1. Basis for Claim					
Mages, salaries, and compensation (fill out below) Mages, salaries, and compensation (fill out below) Staces			☐ Retiree benefits as defined in 11 H S (C 1114/9)		
Personal injury/wrongful death Unpaid compensation for services performed Impaid compensation for services for secured (Impaid compensation for services for secured performed Impaid compensation for services for secured Impaid compensation for services for secured Impaid compensation for services for personal, state, or commission (Impaid compensation for services for personal, state, or commission (Impaid compensation for services for personal, state, or commission (Impaid to priority Impaid compensation		nicu				
Taxes from to (date) (date) 2. Date debt was incurred: See attachment 4. Total Amount of Claim at Time Case Filed: \$ 18.476.06 (general) (priority) (Total) (I all or part of your claim is secured or entitled to priority, also complete Item's 5 or 7 below. (I all or part of your claim is secured or entitled to priority, also complete Item's 5 or 7 below. (I check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges. 5. Secured Claim. (Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: Real Estate Motor Vehicle Motor Ve		/wrongful death	Last four digits of SS #:	, ,		
3. If court judgment, date obtained: 4. Total Amount of Claim at Time Case Filed: \$\frac{18.476.06}{\text{(unsecured)}}\$\frac{23.103.80}{\text{(total)}}\$\frac{41.579.86}{\text{(total)}}\$\text{(Total)}\$(Total)	. –					
3. If court judgment, date obtained: 4. Total Amount of Claim at Time Case Filed: \$\frac{18.476.06}{\text{(unsecured)}}\$\frac{(\text{secured})}{\text{(priority)}}\$\frac{41.579.86}{\text{(Total)}}\$\] 5. Secured Claim. Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges. 5. Secured Claim. Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: Real Estate Motor Vehicle Motor Vehicle Wages, statrie, or commissions (up to \$4.925).* earned within 90 days before filing of the bankruptery petition or cessation of the debtor's business, whichever it earlier: 11 U.S.C. J. \$707(a)(5). Amount of arrearage and other charges at time case filed included in secured Calam, if any: \$\frac{1}{3}\$ and there is no collateral or lien securing your claim, or by your claim exceeds the value of the property securing it, or if c) none or part of your claim is entitled to priority. 6. Unsecured Nonpriority Claim \$\frac{1}{3}\$ 18.476.06 Check this box if: a) there is no collateral or lien securing your claim, or by your claim exceeds the value of the property securing it, or if c) none or part of your claim is entitled to priority. 8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. Do NoT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 10. Date-Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim. Date Sign and print the name and title, if any, o			from to	(1)		
4. Total Amount of Claim at Time Case Filed: \$ 18.476.06 (gecured) (priority) (Total) If all or part of your claim is secured or entitled to priority, also compiler leter.' 5 or 7 below. (priority) (priority) Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges. 5. Secured Claim. Check this box if your claim is secured by collateral (including a right of sectorf). Brief Description of Collateral: Other Value of Collateral: \$ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ Check this box if you have an unsecured priority claim. Wages, salaries, or commissions (up to 34,925), *earned within 90 days before filing of the bankrupes benefit plan - 11 U.S.C. J 507(a)(3). Contributions to an employee benefit plan - 11 U.S.C. J 507(a)(4). Up to \$3,225* of depoits toward prochase, lease, or rectal of property or services for proxinal prochase, lease, or rectal of property or services for proxinal prochase, lease, or rectal of property or services for proxinal prochase, lease, or rectal of property or a services for proxinal prochase, lease, or rectal of property or services for proxinal prochase, lease, or rectal of property or services for proxinal prochase, lease, or rectal of property or services for proxinal prochase, lease, or rectal of property or services for proxinal prochase, lease, or rectal of property or services for proxinal prochase, lease, or rectal of property or services for proxinal prochase, lease, or rectal of property or services for proxinal prochase claim, or by our claim means and vill of an every 3 years therapher with respect to cases commenced on or appet the date of adjustment. 8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 9. Supporting Documents: Anach copies of supporting documents, such as promissory notes, purchase orders, invoic	2 Date debt was in	currad:				
If all or part of your claim is secured or entitled to priority, also complete leter. 5 or 7 below. Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges. Check this box if your claim is secured by collateral (including a right of setoff). Check this box if your claim is secured by collateral: Real Estate Motor Vehicle Wages, stairler, or commissions (up to \$4,925), *earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. J. \$07(a)(3). Check this box if you have an unsecured priority claim Amount entitled to priority of the claim: Wages, stairler, or commissions (up to \$4,925), *earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. J. \$07(a)(3). Check this box if you have an unsecured priority claim Amount entitled to priority of the claim: Wages, stairler, or commissions (up to \$4,925), *earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. J. \$07(a)(3). Onter or claim includes in the debtor's business, whichever is earlier - 11 U.S.C. J. \$07(a)(4). Up to \$2,225 of deposits toward purchase, lease, or remail of property or services for personal, family, or household use - 11 U.S.C. J. \$07(a)(4). Up to \$2,225 of deposits toward purchase, lease, or remail of property or services for personal, family, or household use - 11 U.S.C. J. \$07(a)(5). Check this box if: a) there is no collateral or lien securing your claim exceeds the value of the property securing it, or if c) none or part of your claim is entitled to priority. Check this box if you have an unsecured priority claim.	2. Date Gebt was in		3. It court juugment, date obtamet	u:		
Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: Real Estate Motor Vehicle Other Wages, salaries, or commissions (up to \$4.925).*earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. J 507(a)(3). Amount of arrearage and other charges at time case filed included in secured claim, if any: \$	If all or part of you Check this box if cl	r claim is secured or entitled to priority, also complete I laim includes interest or other charges in addition to the	red) (secured) (price 5 or 7 below.	ority) (Total)		
Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: Real Estate Motor Vehicle Other Wages, salaries, or commissions (up to \$4.925).*earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. J 507(a)(3). Amount of arrearage and other charges at time case filed included in secured claim, if any: \$	5 Secured Claim		7 Ilingagurad Priority Claim			
Brief Description of Collateral: Real Estate Motor Vehicle Wages, salaries, or commissions (up to \$4,925), *earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. 507(a)(3). Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ Contributions to an employee benefit plan - 11 U.S.C. 507(a)(4). Up to \$2,225' of deposits toward purchase, lease, or rental of property or secretics for personal, family, or household use - 11 U.S.C. 507(a)(6). Altimony, maintenance, or support owed to spouse, former spouse, or child - 11 U.S.C. 507(a)(6). Altimony maintenance, or support owed to spouse, former spouse, or child - 11 U.S.C. 507(a)(6). Other - Specify applicable paragraph of 11 U.S.C. 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. 507(a)(8). Other	☐ Check this box if	your claim is secured by collateral (including a	Check this box if you have an unse			
Real Estate	, ,	of Collateral:	Amount entitled to priority \$ 23	<u>3,103.80</u>		
Value of Collateral: \$ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ Contributions to an employee benefit plan - 11 U.S.C.] 507(a)(3). Contributions to an employee benefit plan - 11 U.S.C.] 507(a)(4). Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C.] 507(a)(6). Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or part of your claim is entitled to priority. 8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. Do Not SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 10. Date—Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim. Date Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) Summary Lamely Personal, family, or household use - 11 U.S.C.] 507(a)(3). Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C.] 507(a)(6). Taxes or penalties owed to spovermental units - 11 U.S.C.] 507(a)(5). Other - Specify applicable paragraph of 11 U.S.C.] 507(a)(6). Taxes or penalties owed to governmental units - 11 U.S.C.] 507(a)(5). Amounts are subject to adjustment on 41/107 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment on 41/107 and every 3 years thereafter	☐ Real Estate [☐ Motor Vehicle		\$4 075) * engreed within 00 days before		
Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ Up to \$2,225* of deposits toward purchase, lease, or renal of property or services for personal, family, or household use - 11 U.S.C.] 507(a)(6). Altimony, maintenance, or support owed to spouse, former spouse, or child - 11 U.S.C.] 507(a)(7). Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or part of your claim is entitled to priority. Other - Specify applicable paragraph of 11 U.S.C.] 507(a)(). Other - Specify applicable paragraph of 11 U.S.C.] 507(a)(). Altimony, maintenance, or support owed to spouse, former spouse, or child - 11 U.S.C.] 507(a)(). Other - Specify applicable paragraph of 11 U.S.C.] 507(a)(). Other - Specify applicable paragraph of 11 U.S.C.] 507(a)(). Altimony, maintenance, or support owed to spouse, former spouse, or child - 11 U.S.C.] 507(a)(). Other - Specify applicable paragraph of 11 U.S.C.] 507(a)(). Other - Specify applicable paragraph of 11 U.S.C.] 507(a)(filing of the bankruptcy petition or ces is earlier - 11 U.S.C. 3 507(a)(3).	sation of the debtor's business, whichever		
secured claim, if any: \$ Secured Claim Secured Nonpriority Secured Nonpriority Claim Secured Nonpriority Secured No	value of Collatera	i: 3				
6. Unsecured Nonpriority Claim \$ 18,476.06 Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or part of your claim is entitled to priority. 8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 10. Date-Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim. Date Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any)			services for personal, family, or household use - 11 U.S.C. J 507(a)(6).			
Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. 8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 10. Date—Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim. Date Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) **Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. **THIS SPACE IS FOR COURT USE ONLY this SPACE IS FOR COURT USE ONLY agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. **EXHIBIT **SPACE IS FOR COURT USE ONLY this SPACE IS FOR COURT USE ONLY this specific to adjustment.	6. Unsecured Nong	priority Claim \$ 18,476.06		tal units - 11 U.S.C. J 507(a)(8).		
claim, or b) your claim exceeds the value of the property securing it, or if c) none or part of your claim is entitled to priority. *Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. 8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 10. Date—Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim. Date Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) Annual This Space is for Court Use Only This Space is fo						
this proof of claim. 9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 10. Date-Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim. Date Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) A.	claim, or b) your claim exceeds the value of the property securing it, or *Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with					
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 10. Date-Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim. Date Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) A.		• •	d deducted for the purpose of making	THIS SPACE IS FOR COURT USE ONLY		
orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 10. Date-Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim. Date Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) A .	-					
agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 10. Date-Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim. Date Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) A .						
are not available, explain. If the documents are voluminous, attach a summary. 10. Date-Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim. Date Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) And						
10. Date-Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim. Date Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) A.						
addressed envelope and copy of this proof of claim. Date Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) A.	I ■ EXHIBIT ■					
09/20/2004 this claim (attach copy of power of attorney, if any)	· • •		or your claim, enclose a stamped, self-	8		
09/20/2004 this claim (attach copy of power of attorney, if any)			ditor or other nerven authorized to file			
03/20/2004						
	09/20/2004		Lavur Lavur			

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

In the Matter of:

DALE DORSIE BATSELL 9335 CEDAR CIRCLE

BLOOMINGTON, MN 55425

Form 10 Attachment

Docket Number

04-44429

Type of Bankruptcy Case

Chapter 13

Date of Petition

08/09/2004

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code					
Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XXX-XX-1398	INCOME	12/31/2001	1 UNASSESSED-NO RETURN	\$7,671.40	\$0.00
XXX-XX-1398	INCOME	12/31/2002	1 UNASSESSED-NO RETURN	\$8,809.20	\$0.00
XXX-XX-1398	INCOME	12/31/2003	1 UNASSESSED-NO RETURN	\$6,623.20	\$0.00
				\$23,103,80	\$0.00

Total Amount of Unsecured Priority Claims:

\$23,103.80

Unsecured (General Claims			•	
Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
xxx-xx-1398	INCOME	12/31/1997	06/01/1998	\$2,832.50	\$2,211.26
XXX-XX-1398	INCOME	12/31/1998	1 UNASSESSED-NO RETURN	\$ 5,783.20	\$0.00
XXX-XX-1398	INCOME	12/31/1999	1 UNASSESSED-NO RETURN	\$3,873.20	\$0.00
XXX-XX-1398	INCOME	12/31/2000	1 UNASSESSED-NO RETURN	\$2,463.20	\$0.00
				\$14,952.10	\$2,211.26

Total Amount of Unsecured General Claims:

\$18 476 OR

¹ UNASSESSED TAX LIABILITIES(S) HAVE BEEN LISTED ON THIS CLAIM BECAUSE OUR RECORDS SHOW NO RETURN(S) FILED. WHEN THE DEETOR(S) FILES THE RETURN OR PROVIDES OTHER INFORMATION AS RE QUIRED BY LAW THE CLAIM WILL BE AMENDED.

UNITED STATES BANKRUPTCY COURT DISTRICT OF MINNESOTA FOURTH DIVISION BKY No.04-44429

DALE DORSIE BATSELL	,)	
	Plaintif	Ef,)	
v.) AFFID	AVIT
INTERNAL REVENUE SERVICE,))	
	Defendar	nt.)	
STATE OF MINNESOTA)) ss.		
COUNTY OF RAMSEY)	•	

Linda Ganyo, Specialist, being first duly sworn, deposes and says:

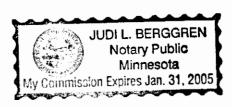
- I am employed by Area 9 of the Internal Revenue Service
 Small Business/Self-Employed Division.
- One of my duties is to review Chapter 13 Bankruptcy petitions and the Government records regarding the petitioner.
- I have determined Dale Dorsie Batsell, has not filed Income tax returns for the years ending December 31, 1998, December 31, 1999, December 31, 2000, December 31, 2001, December 31, 2002 and December 31, 2003.

FURTHER YOUR AFFIANT SAYETH NOT.

Subscribed and Sworn to Before Me

This 20 Day of September 2004.

NOTARY NOTARY





UNITED STATES BANKRUPTCY COURT DISTRICT OF MINNESOTA FOURTH DIVISION

In re:	
) Chapter 13
DALE DORSIE BATSELL,)
) Case No. BKY 04-44429
Debtor.)

MEMORANDUM IN SUPPORT OF OBJECTIONS OF THE UNITED STATES OF AMERICA TO THE CONFIRMATION OF DEBTOR'S CHAPTER 13 PLAN AND MOTION TO DISMISS

THE UNITED STATES OF AMERICA, Internal Revenue Service ("IRS"), by and through its attorneys, Thomas B. Heffelfinger, United States Attorney for the District of Minnesota and Roylene A. Champeaux, Assistant United States Attorney, submits the following Memorandum in Support of its Objections to Confirmation of Debtor's Chapter 13 Plan and Motion to Dismiss.

- 1. The United States, IRS, has an unsecured priority claim of \$23,103.80 and an unsecured general claim of \$18,476.06 against this debtor. The total claim is \$41,579.86, as set forth in the filed Proof of Claim of the IRS.
- 2. Since no objections to the tax claims of the IRS have been filed, the claims are deemed allowed, pursuant to 11 U.S.C. \$ 502(a).
- 3. As the debtor has not filed federal tax returns for the years 1998, 1999, 2000, 2001, 2002 and 2003, the actual tax liability is unknown. Any tax liability due for the years 2001, 2002 and 2003 would be priority taxes, which must be paid in full. This debtor should be required to file these returns so that the

tax liabilities can be fully determined and properly treated by the Plan.

- 4. The debtor's Plan fails to provide for adequate payments to fully pay the priority claims of the IRS under 11 U.S.C. § 507 as required under § 1322(a)(2).
- 5. The debtor's Plan does not comply with 11 U.S.C. § 1325(a)(6) in that the debtor will not be able to make all of the payments under the Plan and comply with the Plan as the debtor has insufficient income to fund a Plan that provides for the full payment of priority claims.
- 6. Failure of the debtor's Plan to provide for full payment of the allowed priority tax claim of the IRS is grounds for dismissal of the case pursuant to 11 U.S.C. § 1307(c).

WHEREFORE, for the foregoing reasons, the United States prays that the Chapter 13 Plan filed by this debtor be denied confirmation and that the case be dismissed pursuant to 11 U.S.C. § 1307(c).

Date: September 27, 2004

THOMAS B. HEFFELFINGER United States Attorney

/e/ Roylene A. Champeaux By: ROYLENE A. CHAMPEAUX Assistant United States Attorney Attorney ID Number 154805 600 U.S. Courthouse 300 South Fourth Street Minneapolis, MN 55415 (612) 664-5685

Attorneys for the United States of America, IRS

UNITED STATES BANKRUPTCY COURT DISTRICT OF MINNESOTA

In re:

Chapter 13

DALE DORSIE BATSELL,

Case Number: 04-44429

Debtor.

UNSWORN DECLARATION FOR PROOF OF SERVICE

I, Carla R. Kohl, employed by the Office of the United States Attorney, with office address 600 U.S. Courthouse, 300 South Fourth Street, Minneapolis, Minnesota 55415, declares September 27, 2004, I served the Objections of the United States of America to Confirmation of Debtor's Chapter 13 Plan and Motion To Dismiss, Memorandum in Support of Objections and Motion to Dismiss and proposed Order on the entities named below by mailing to each of them a copy thereof by enclosing same in an envelope with first class mail postage and depositing same in the post office at Minneapolis, Minnesota, addressed to each of them as follows:

Curtis K. Walker, Esq. 4356 Nicollet Ave. S. Minneapolis, MN 55409

Jasmine Z. Keller, Esq. Chapter 13 Trustee 12 S. 6th St., Ste. 310 Minneapolis, MN 5542

Office of the U. S. Trustee 1015 U.S. Courthouse 300 South Fourth Street Minneapolis, MN 55415

Dale Dorsie Batsell 9335 Cedar Circle Bloomington, MN 55425

Alice Whitten, Esq. AmeriCredit Account: 414123257 P.O. Box 183853 Arlington, TX 76096

First Revenue Assurance P.O. Box 5818 Denver, CO 80217

Edward Koven, Esq. Law Offices of Curtis K. Walker Social Security Administration 30th Floor 200 W. Adams Street Chicago, IL 60606

> Social Security Administration 601 E. 12th St. Federal Bldg. Kansas City, MO 64106

Minnesota Department of Revenue Collection Enforcement Unit 551 Bankruptcy Section P.O. Box 64447 St. Paul, MN 55164

Craig Anderson Assistant Attorney General Office of MN Attorney General Tax Litigation Division 1100 NCL Tower 445 Minnesota Street St. Paul, MN 55101-2128

And I declare, under penalty of perjury, that the foregoing is true and correct.

Executed: September 27, 2004 Signed: /e/ Carla R Kohl

CARLA R. KOHL

UNITED STATES BANKRUPTCY COURT DISTRICT OF MINNESOTA FOURTH DIVISION

In re:)			
)	Chapter	13	
DALE DORSIE BATS	ELL,)			
)	Case No.	BKY	04-44429
	Debtor.)			

ORDER

At Minneapolis, Minnesota, this _____ day of _____, 2004.

This matter came before the Court for hearing on Confirmation of the debtor's Plan. The United States of America, on behalf of the Internal Revenue Service, filed objections to confirmation and requested an Order denying confirmation and for an Order dismissing this case. Roylene A. Champeaux, Assistant United States Attorney, appeared on behalf of the United States. Other appearances were noted on the record.

It appears to the satisfaction of the Court that the debtor's Plan is not confirmable.

IT IS THEREFORE ORDERED:

- 1. Confirmation is denied.
- 2. The case is dismissed.

NANCY C. DREHER
United States Bankruptcy Judge